

REMARKS

Claims 1-30 remain in the application.

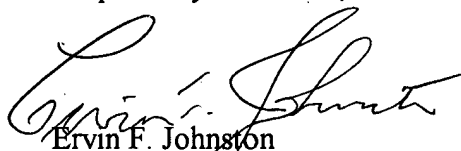
As required by the Examiner the claims are identified with various species as follows:

Species A (underlying layer is a write gap layer):	Claims 1, 2, 3, 4, 5, 6, 9
Species B (underlying layer is a first pole piece layer):	Claims 1, 2, 3, 4, 7, 8, 9
Species C (Fig. 11):	Claims 1, 2, 3, 4, 9-18
Species CA (underlying layer is a write gap layer):	Claims 1, 2, 3, 4, 9-14
Species CB (underlying layer is a first pole piece layer):	Claims 1, 2, 3, 4, 9-10, 15-18
Species D (Fig. 12):	Claims 1, 2, 3, 4, 9, 19-30
Species DA (underlying layer is a write gap layer):	Claims 1, 2, 3, 4, 9, 19-22, 23-26
Species DB (underlying layer is a first pole piece layer):	Claims 1, 2, 3, 4, 9, 19-22, 27-30

As further required by the Examiner the Applicants elect Specie DA claims 1-4, 9, 19-22 and 23-26.

Should the Examiner have any questions regarding this document he is respectfully requested to contact the undersigned.

Respectfully submitted,



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